

Clerk of the United States Bankruptcy Court
For the Southern District of New York one Bowling Green
New York, New York 1004

January 1st, 2010

Dear Mr. Picard

With reference to your letter dated December 8, 2009 addressed to myself Dalia Yowakim and to Azmy El Sayed concerning the denial of our **claim no 008592**.

Kindly be informed that I have addressed my claim with evidence that I have a shared account under the name of **Dalia Yowakim and Azmy El Sayed** With a total amount of **Hedge Funds SHS FARFIELD SENTRY LTD** with a total amount of **\$224,738** as per **16.12.2008**.

Please find attached a copy of the **credit Swiss statement that proves that we have this account** and please advise if you need any other special statement from the bank.
I will appoint a counsel who will represent me in front of the United States Bankruptcy Court for the Southern District of New York, and he will provide the court with all documents which proves that we are creditors of **Hedge Funds SHS FARFIELD SENTRY LTD** with a total amount of **\$224,738 as per 16.12.2008**.

Please respond to the following address:
Dalia Yowakim
C/ Conde de las Posadas n. 5 C
CP 28042
Madrid- Spain

Thank you.

Dalia Yowakim

Statement of investments
as per 16.12.2008
Valuation currency: USD

Azmy El Sayed + Dalia Yowakim
Safekeep.: 0251- 576786-55

Nominal / Amount	Description	Sec. no. ISIN	Yield MP Yield CP	Price Av. purchase Forex purchase	Price Av. purchase Forex purchase	Price Market value 31.10.2008	Accrued interest	Prop. P/L total	unreal. P/L P/L forex P/L total
Alternative Investments									
Hedge Funds									
166.5	SHS FAIRFIELD SENTRY LTD	994280 VGG3299L1004	USD USD	1,349,7782 600,5826	USD USD	224,738	70.02%	124.74%	
Total hedge Funds						224,738	70.02%		
Total alternative Investments						224,738	70.02%		
Total investments						321,506	100.12%		
Liabilities									
Liquidity									
USD	~ 401.04	8.3%	Current account						
Total value						320,935	100.00%		